

In a companion case issued concurrently with this one, this Court rejected an automobile dealership's claim that its inventory of new and used vehicles sold to out-of-state customers qualified for the interstate commerce exemption. See *Studebaker Buick Pontiac GMC, Inc. v. Wayne Twp. Assessor*, No. 49T10-0612-TA-105, slip op. (Ind. Tax Ct. December 23, 2008).¹ The Court hereby incorporates the reasoning in *Studebaker*, and therefore rejects JHCC's claim that it qualifies for an interstate commerce exemption in this matter.

Finally, the Court also notes that during the administrative hearing in this case, JHCC claimed that the Madison Township Assessor (Assessor) erroneously valued its business tangible personal property. More specifically, JHCC claimed the Assessor erred because he failed to apply a 35% valuation adjustment. (See Cert. Admin. R. at 67, 241-43, 245-51.) See also 50 IND. ADMIN. CODE 4.2-5-13 (West 2003). The Indiana Board concluded that it could not make any determination as to that matter because JHCC had not properly presented the issue for its review. (Cert. Admin. R. at 33-34.) Nevertheless, the Indiana Board encouraged the parties to resolve the issue on their own. (Cert. Admin. R. at 33 n.7.) While JHCC briefly referenced the issue in its appellate brief, it has not directly challenged the Indiana Board's conclusion as to the matter. (See Pet'r Br. at 3-4.) Consequently, the Court deems the issue waived.

¹ On December 10, 2007, this Court heard the parties' oral arguments on this matter and two other related cases. During the course of that oral argument, the parties agreed that despite the fact that the certified administrative records in the three cases differed slightly, the facts were primarily identical, and the legal issues in the cases were "exactly the same." (See Oral Argument Tr. at 3-4.)

CONCLUSION

For the above stated reasons, the Court AFFIRMS the final determination of the Indiana Board.